



CPA & CONSULTING  
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**BATON ROUGE AIDS SOCIETY, INC.**

**Accountant's Compilation Report and Selected Information  
Substantially All Disclosures Required by Generally Accepted Accounting  
Principles Are Not Included  
For the Year Ended December 31, 2012**

**Deemer CPA and Consulting Services, LLC**

**Baton Rouge Aids Society, Inc.**  
**Table of Contents**

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	<b>PAGE</b>
<b>Accountant's Compilation Report</b>	<b>1</b>
<b>Statement of Financial Position</b>	<b>2</b>
<b>Statement of Activities</b>	<b>3</b>
<b>Statement of Cash Flows</b>	<b>4</b>
<b>Selected Information-Substantially All Disclosures Required By Generally Accepted Accounting Principles – Are not Included</b>	<b>5-6</b>
<b>Schedule of Functional Expenses</b>	<b>7</b>
<b>Update of Prior Year Report Finding</b>	<b>8</b>

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### Compilation Letter

To the Board of Director's of  
Baton Rouge Aids Society, Inc.  
Baton Rouge, Louisiana

I have compiled the statement of financial position of Baton Rouge Aids Society, Inc. as of December 31, 2012, and the related statement of activities and cash flows for the year then ended. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other conclusion about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for developing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

My responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain any assurance that there are no material modifications that should be made to the financial statements.

*Deemer CPA and Consulting Services, LLC*

Deemer CPA and Consulting Services, LLC  
June 21, 2013

**Baton Rouge Aids Society, Inc.**  
**Statement of Financial Position**  
**As of December 31, 2012**

**Assets**

Current Assets	
Cash	\$ 8,167
Inventory	303
	<hr/>
Total Current Assets	8,470
	<hr/>
Fixed Assets	
Furniture & Equipment	138,383
Less: Accumulated Depreciation	(131,522)
	<hr/>
Total Fixed Assets	6,861
	<hr/>
<b>Total Assets</b>	<b>\$ 15,331</b>
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**Liabilities and Net Assets**

Current Liabilities	
Line of Credit	\$ 50,000
	<hr/>
Total Current Liabilities	50,000
	<hr/>
<b><u>Net Assets</u></b>	
Unrestricted	(34,669)
	<hr/>
<b>Total Net Assets</b>	<b>(34,669)</b>
	<hr/>
<b>Total Liabilities and Net Assets</b>	<b>\$ 15,331</b>
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See accompanying accountant's report.

**Baton Rouge Aids Society, Inc.**  
**Statement of Activities**  
**For the Year Ended December 31, 2012**

	<u>Unrestricted</u>
<b>Revenues and Other Support</b>	
Governmental Grants	\$ 131,634
Foundations and Corporate Grants	<u>26,097</u>
<b>Total Revenues and Other Support</b>	<u>\$ 157,731</u>
<b>Expenditures</b>	
Program Services	\$ 184,427
Support Services	<u>15,709</u>
<b>Total Expenditures</b>	<u>200,136</u>
<b>Change In Net Assets</b>	\$ (42,405)
<b>Net Assets At Beginning Of Year</b>	<u>7,736</u>
<b>Net Assets At End Of Year</b>	<u><u>\$ (34,669)</u></u>

See accompanying accountant's report.

**Baton Rouge Aids Society, Inc.**  
**Statement of Cash Flows**  
**For the Year Ended December 31, 2012**

**Cash Flows From Operating Activities:**

Changes in Net Assets	\$ (42,405)
Adjustments to Reconcile Net Revenues over Expenditures to Net Cash Provided by Operating Activities	
Depreciation Expense	6,700
Changes in Operating Assets and Liabilities	
Outreach Inventory	(225)
Line of credit	<u>28,058</u>
Net Cash Provided by Operating Activities	(7,872)

**Cash Flows From Investing Activities:**

Furniture and Equipment	<u>0</u>
Net Cash Used in Investing Activities	0

**Cash Flows From Financing Activities:**

Net Cash Provided by Financing Activities	<u>0</u>
Net Cash Decrease for Period	(7,872)
Cash, At Beginning of Period January 1, 2012	<u>16,039</u>
Cash, At End of Period December 31, 2012	<u><u>\$ 8,167</u></u>

See accompanying accountant's report.

**Baton Rouge Aids Society, Inc.**  
**Selected Information-Substantially All Disclosures Required by**  
**Generally Accepted Accounting Principles Are Not Included**  
**For the Year Ended December 31, 2012**

**1. Summary of Significant Accounting Principles**

**General** – Baton Rouge Aids Society, Inc. is a nonprofit organization located in Baton Rouge, Louisiana. Baton Rouge Aids Society, Inc. mission is to provide community responses to people affected by HIV/AIDS and reduce the spread of HIV/AIDS through education and testing in the Baton Rouge and surrounding area. The agency's operations are funded primarily through federal and state grants.

**Basis of Accounting** - Baton Rouge Aids Society, Inc. financial statements are prepared on the accrual basis of accounting, whereby revenue is recorded when earned and expenses are recorded when incurred.

**Property and Equipment**- Improvements which significantly extend the useful life of an asset and purchases of equipment are capitalized. The straight line method of depreciation is used for assets owned by Baton Rouge Aids Society, Inc. The estimated useful lives of these assets range from 3 to 10 years.

**Cash** - Cash is comprised of cash on hand and in banks.

**Income Taxes** – Baton Rouge Aids Society, Inc. has been determined to be a tax exempt status under 501(c) 3 of the Internal Revenue Service Code.

**Use of Estimates** - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent revenues and expenses during the reporting period. Actual results could differ from those estimates.

**2. Restrictions on Net Assets**

Restrictions placed on net assets are related to the funds received by Baton Rouge Aids Society, Inc. from federal grant awards. These restrictions are release as grant rules and regulations are met by the organization. At December 31, 2012 Baton Rouge Aids Society, Inc. did not have any restricted net assets.

### **3. Economic Dependency**

Baton Rouge Aids Society, Inc. receives the majority of its revenue from grants. The agency's ability to acquire grant funds each year significantly impacts their revenues and operations.

### **4. Board of Directors' Compensation**

The Board of Directors is a voluntary board; therefore, no compensation has been paid to any member. However, board members are reimbursed for any out-of-pocket costs they might incur on behalf of the Agency in accordance with the Agency's applicable reimbursement policy.



**Baton Rouge Aids Society, Inc.**  
**Schedule of Functional Expenses**  
**For the Year Ended December 31, 2012**

	Program Services				Support Services General &	Total
	Teen			Total Program		
	HIV Testing	Pregnancy Prevention	Mentoring			
Expenditures						
Salaries & Wages	\$ 30,466	\$ 43,690	\$ 12,923	\$ 87,079	\$ 6,970	\$ 94,049
Payroll Tax Expense	3,990	5,405	2,345	11,740	1,001	12,741
Contractual Services	10,665	5,890	5,325	21,880	0	21,880
Insurance	1,360	900	0	2,260	0	2,260
Rent Expense	11,500	8,950	2,150	22,600	0	22,600
Supplies	1,744	1,290	1,285	4,319	0	4,319
Bank Service Charge	0	0	0	0	380	380
Postage and Delivery	0	0	33	33	0	33
Printing and Reproduction	220	230	100	550	0	550
Professional Development	4,566	7,677	1,200	13,443	0	13,443
Utilities	1,157	323	21	1,501	0	1,501
Telephone	560	440	350	1,350	0	1,350
Travel and Meetings	920	560	0	1,480	0	1,480
Interest Expense	0	0	0	0	658	658
Depreciation Expense	0	0	0	0	6,700	6,700
Client Services	4,690	5,328	6,174	16,192	0	16,192
Total Expenditures	\$ 71,838	\$ 80,683	\$ 31,906	\$ 184,427	\$ 15,709	\$ 200,136

See accompanying accountant's report.

Baton Rouge AIDS Society, Inc.  
Update of Prior Year Finding  
For the Fiscal Year Ended December 31, 2012

**11-01 – Late Reporting**

**RESOLVED**

Criteria:

The State of Louisiana audit law requires that the agency complete its audit within six months following their fiscal year end.

Condition:

The agency did not provide the financial information needed to fulfill their reporting requirements in a timely manner.